IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 8 OF 2007

Commissioner of Service Tax, Mumbai.. Appellant

Versus

M/s S.R.Enterprises, Mumbai ..Respondent

Ms.Nita Masurkar with Mr.R.C.Master &
Mr.H.P.Chaturvedi for the Appellant
None for Respondent

CORAM: F.I.REBELLO AND
R.S.MOHITE, JJ
DATED: 30TH NOVEMBER, 2007

PC

1. The learned CESTAT on the facts and circumstances reduced the amount of penalty under the provisions of the Finance Act. On consideration of provisions of sections 76, 77 and 80 of the Finance Act, we have held that there is power in the authority to reduce the amount of penalty. Once there be such a power in the absence of showing that the power has been exercised arbitrarily, it will not be open to this Court to interfere with the exercise of discretion. The tribunal in para 5 has set out that considering the record, they are reducing the amount of penalty. In our opinion, considering the same questions of law would not arise. Consequently, appeal is dismissed.

(F.I.Rebello,J)

(R.S.Mohite, J)